What is claimed is:

1. An abrasive sheet for texturing of magnetic recording media which comprises an entangled ultrafine fiber nonwoven fabric made of three-dimensionally entangled ultrafine fiber bundles composed of ultrafine fibers (A) and a high-molecular elastomer occurring in a porous state in spaces among the entangled ultrafine fibers, with the high-molecular elastomer occurring therein without substantially confining most of the ultrafine fiber bundles and which is characterized in that there is a nap consisting of ultrafine fibers (B) having a fineness of not more than 0.03 dtex on at least one side of that sheet.

2. An abrasive sheet as claimed in Claim 1, wherein the high-molecular elastomer has a wet elastic modulus of 0.05 to 0.95 kg/mm^2.

3. An abrasive sheet as claimed in Claim 2, wherein the high-molecular elastomer is a polyurethane produced by using one or a plurality of polymer diol species having a number average molecular weight of 700 to 2500 and a diisocyanate in a mole ratio of 1/1.5 to 1/5 and using ethylene glycol or ethylenediamine as a chain extender.

4. An abrasive sheet as claimed in Claim 1, wherein the ultrafine fibers (A) and ultrafine fibers (B) are made of a polyamide or polyester.

5. An abrasive sheet as claimed in Claim 1, wherein the ultrafine fibers (A) and ultrafine fibers (B) are both made of a polyamide.

6. An abrasive sheet as claimed in Claim 1, wherein the ultrafine fibers (A) and ultrafine fibers (B) are of the same species.

7. An abrasive sheet as claimed in Claim 1, wherein the ultrafine fibers (B) have a fineness of not more than 0.01 dtex.

8. An abrasive sheet as claimed in Claim 1 which has a thickness of 0.2 to 1.5 mm.

9. An abrasive sheet as claimed in Claim 1 which has an apparent density within the range of 0.2 to 0.6 g/cm^3.

10. An abrasive sheet as claimed in Claim 1, wherein the proportion of the high-molecular elastomer in the abrasive sheet is within the range of 10 to 70% by weight.

11. A method of producing abrasive sheets for texturing of magnetic recording media which comprises carrying out the following steps (1) to (4) in that order [wherein the order of the steps (2) and (3) may be reversed, however]:

(1) the step of forming a nonwoven fabric mainly composed of ultrafine fiber-generating fibers (a), which are capable of generating ultrafine fiber bundles upon treatment for generating the same, and ultrafine fiber-generating fibers (b), which are capable of generating bundles of ultrafine fibers not more than 0.03 dtex in fineness upon treatment for generating the same and constitute the nonwoven fabric surface layer portion to provide a nap,

(2) the step of converting the nonwoven fabric to a sheet by filling

or impregnating with a high-molecular elastomer,

(3) the step of converting the ultrafine fiber-generating fibers (a) and (b) to ultrafine fiber bundles, respectively, and

(4) the step of forming a nap consisting of ultrafine fibers not more than 0.03 dtex in fineness by grinding at least one side of the sheet.

12. A method of production as claimed in Claim 11, wherein the ultrafine fiber-generating fibers (a) and ultrafine fiber-generating fibers (b) are the same sea-island type fibers.

13. A method of production as claimed in Claim 11, wherein the order of steps (2) and (3) is reversed and wherein the nonwoven fabric is provided with a water-soluble resin, typically polyvinyl alcohol, prior to the step (3) and the water-soluble resin is removed after the step (2).

14. A method of production as claimed in Claim 11, wherein the method of filling the nonwoven fabric with the high-molecular elastomer comprises impregnating the nonwoven fabric with a solution of the high-molecular elastomer and then coagulating the elastomer by the wet method.